CHARGES SHALL BE A LIEN ON THE PROPERTY, COLLECTIBLE IN THE SAME MANNER AS TOWN TAXES OR BY A SUIT AT LAW.

91. EXCEPTION.

THE PROVISIONS OF THIS SUBHEADING SHALL NOT EXTEND TO ANY TOWN LOCATED IN A SANITARY DISTRICT OR SPECIAL TAX AREA OR DISTRICT AUTHORIZED TO DISCHARGE THE POWERS PROVIDED IN THIS SUBHEADING, AS TO THE PARTICULAR POWERS INCLUDED IN THE AUTHORIZATION.

SPECIAL ASSESSMENTS

92. POWER OF TOWN TO LEVY SPECIAL ASSESSMENTS.

THE TOWN MAY LEVY AND COLLECT TAXES IN THE FORM OF SPECIAL ASSESSMENTS UPON THE PROPERTY IN A LIMITED AND DETERMINABLE AREA FOR SPECIAL BENEFITS CONFERRED UPON THE PROPERTY BY THE INSTALLATION OR CONSTRUCTION OF WATER MAINS, SANITARY SEWER MAINS, STORM WATER SEWERS, CURBS, AND GUTTERS AND BY THE CONSTRUCTION, AND PAVING OF PUBLIC WAYS AND SIDEWALKS OR PARTS THEREOF, AND IT MAY PROVIDE FOR THE PAYMENT OF ALL OR ANY PART OF THE ABOVE PROJECTS OUT OF THE PROCEEDS OF THE SPECIAL ASSESSMENT. THE COST OF ANY PROJECT TO BE PAID IN WHOLE OR IN PART BY SPECIAL ASSESSMENTS MAY INCLUDE THE DIRECT COST THEREOF, THE COST OF ANY LAND ACQUIRED FOR THE PROJECT, THE INTEREST ON BONDS, NOTES, OR OTHER EVIDENCES OF INDEBTEDNESS ISSUED IN ANTICIPATION OF THE COLLECTION OF SPECIAL ASSESSMENTS, A REASONABLE CHARGE FOR THE SERVICES OF THE ADMINISTRATIVE STAFF OF THE TOWN, AND ANY OTHER ITEM OF COST WHICH MAY REASONABLY BE ATTRIBUTED TO THE PROJECT.

93. PROCEDURE.

- (A) PROVIDED. THE PROCEDURE FOR SPECIAL ASSESSMENTS, WHEREVER AUTHORIZED IN THIS CHARTER, IS AS PROVIDED IN THIS SECTION.
- (B) ASSESSMENT OF COST. THE COST OF THE PROJECT BEING CHARGED FOR SHALL BE ASSESSED ACCORDING TO THE FRONT RULE OF APPORTIONMENT OR SOME OTHER EQUITABLE BASIS DETERMINED BY THE COUNCIL.
- (C) AMOUNT. THE AMOUNT ASSESSED AGAINST ANY PROPERTY FOR ANY PROJECT OR IMPROVEMENT SHALL NOT EXCEED THE VALUE OF THE BENEFITS ACCRUING TO THE PROPERTY THEREFROM, NOR SHALL ANY SPECIAL ASSESSMENT BE LEVIED WHICH CAUSES THE TOTAL AMOUNT OF SPECIAL ASSESSMENTS LEVIED BY THE TOWN AND OUTSTANDING AGAINST ANY PROPERTY AT ANY TIME, EXCLUSIVE OF DELINQUENT INSTALLMENTS, TO EXCEED TWENTY-FIVE PER CENTUM (25%) OF THE ASSESSED VALUE OF THE PROPERTY AFTER GIVING EFFECT TO THE BENEFIT ACCRUING THERETO FROM THE PROJECT OR IMPROVEMENT FOR